



QUARTERLY SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
<i>At Least</i>	<i>But less Than</i>	
\$ 0	\$106	Equal to the Amount of B&O Tax Due
\$106	\$111	\$105
\$111	\$116	\$100
\$116	\$121	\$ 95
\$121	\$126	\$ 90
\$126	\$131	\$ 85
\$131	\$136	\$ 80
\$136	\$141	\$ 75
\$141	\$146	\$ 70
\$146	\$151	\$ 65
\$151	\$156	\$ 60
\$156	\$161	\$ 55

If Your Total Business and Occupation Tax is:		Your Small Business B&O Tax Credit is:
<i>At Least</i>	<i>But Less Than</i>	
\$161	\$166	\$50
\$166	\$171	\$45
\$171	\$176	\$40
\$176	\$181	\$35
\$181	\$186	\$30
\$186	\$191	\$25
\$191	\$196	\$20
\$196	\$201	\$15
\$201	\$206	\$10
\$206	\$211	\$ 5
\$211	or more	\$ 0

How to Determine Your Small Business Credit

- Step 1:** Determine the total Business and Occupation (B&O) tax due. (Add lines 1 - 15, column 5, on your Combined Excise Tax Return.) If taking additional B&O tax credit(s), a worksheet is provided for your convenience on the reverse side.
- Step 2:** Locate the total B&O tax due in the table above.
- Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.
- Step 4:** Write the amount on page 2, line 66, of the Combined Excise Tax Return.
- Note:** *If your total B&O tax due is less than \$106, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*

DO NOT SUBMIT THIS TABLE WITH YOUR COMBINED EXCISE TAX RETURN.

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call (800) 451-7985.

Small Business B&O Tax Credit Worksheet

(Use this worksheet to help calculate the Small Business B&O Tax Credit when additional business and occupation tax credit(s) are being taken.)

Step A: Determine the total Business and Occupation (B&O) tax due. (Add lines 1 - 15, column 5, on your Combined Excise Tax Return.)

\$ _____

Step B: Add together the credit amounts taken for:

Multiple Activities Tax Credit \$ _____

High Technology Credit + \$ _____

Mfg. Software/Programming
Rural Employment B&O Credit + \$ _____

Help Desk Services B&O Credit + \$ _____

Alternatives to Field Burning
B&O Credit + \$ _____

International Services Credit + \$ _____

Total (Enter 0 if none of these
credits are being taken.) ▶

\$ _____

Step C: Subtract Step B from Step A. *This is the amount of B&O tax due* used to determine the Small Business B&O Tax Credit. Proceed to Step 2 on the reverse side.

TOTAL \$